



Havering
LONDON BOROUGH

AUDIT COMMITTEE

25 June 2012

Subject Heading:

Training plan for Audit
Committee

Report Author and contact details:

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Policy context:

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To agree a training plan for the members
of the Audit Committee.

Financial summary:

N/A

The subject matter of this report deals with the following Council Objectives

Clean, safe and green borough	X
Excellence in education and learning	X
Opportunities for all through economic, social and cultural activity	X
Value and enhance the life of every individual	X
High customer satisfaction and a stable council tax	X

SUMMARY

The Pensions and Audit Committee have both given consideration to the importance of having adequately trained Members and substitute members. As a result a proposed amendment to the constitution was recently made.

This report outlines a planned approach to training for Audit Committee members.

RECOMMENDATIONS

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1. To comment on the training plan within the report.
2. To approve the training plan, subject to any comments made.
3. To note that there will be an annual review of the training plan.

REPORT DETAIL

To ensure there is suitable cover for Audit Committee meetings substitute members have been identified and will be included in training provided going forward.

Party	Member	Substitute Member
Conservative	Cllr G Galpin (Chair)	To be confirmed
Conservative	Cllr R Ramsey	To be confirmed
Conservative	Cllr F Thompson	To be confirmed
Conservative	Cllr O Dervish	To be confirmed
Residents Group	Cllr C Barrett	To be confirmed
Labour	Cllr D Breading	Cllr Pat Murray

The skills self assessment completed as part of the annual review of the Committees effectiveness have been extended to cover substitute members and the outcomes reviewed to inform the training plan within this report.

The self assessments will be revisited annually going forward to monitor ongoing needs and the success of training. New members or substitute members will be asked to complete the self assessment on joining the Committee. If the knowledge or skills required to fulfil the role changes, due to a change in the responsibilities of the Committee, all members will be offered training at the earliest opportunity.

The table below outlines the areas of training required by the Committee Members and the frequency, timing and method of delivery.

Frequency	Contents	Method of Delivery	Timing
Once during term	Role of Audit Committee Role of Internal Audit Role of External Audit	One to one or Group session	On joining Committee
Once during term	Corporate Governance	Group session (yr 1)	June
Annual	Accounts and IFRS	Group session or one to one (yr 1) Drop in sessions (yr 2,3 & 4)	September

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Frequency	Contents	Method of Delivery	Timing
Annual	Fraud & Corruption <ul style="list-style-type: none">• Bribery• Money Laundering• Whistle blowing Housing Fraud Housing Benefit Fraud	Group session E Learning	December
Annual	Treasury	Group session	April
Annual	Risk Management & Internal Control	Group session (Yrs 1&3) E Learning (Yrs 2&4)	March

The constitution requires that all training be completed within six months of joining the Committee. In the first year Fraud, Treasury and Risk training would fall outside of the six months however it would be ensured that the training occurred prior to a related agenda item where the training was required to participate in the decision making.

IMPLICATIONS AND RISKS

Financial implications and risks:

None directly arising from this report, as most training is provided by officers and therefore does not incur a cost other than resources. Where external training is required this will be funded from current budgets. The existence of an effective Audit Committee is fundamental in ensuring the Council maintains a robust system of internal control. Failure of the Audit Committee to undertake its duties in an effective manner may result in issues that arise not being addressed. Internal costs may be incurred should insufficient members or substitute members be available for a meeting as other members are not permitted to substitute and vote the risk of this occurring is increased.

Legal implications and risks:

None arising directly from this report.

Human Resources implications and risks:

None arising directly from this report.

Equalities implications and risks:

None arising directly from this report.

BACKGROUND PAPERS

None